Tax Claim Bureau of Mifflin County

MIFFLIN COUNTY COURTHOUSE – SECOND FLOOR
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REPOSITORY FOR UNSOLD PROPERTIES
SALE RULES AND REGULATIONS

1. **List of Repository Properties.** The Tax Claim Bureau of Mifflin County ("Bureau") shall maintain a "Repository List" of properties unsold at a judicial sale conducted under The Real Estate Tax Sale Law. This "Repository List" will be available for inspection by the public during the Bureau's regular business hours or on the County website. The Bureau may from time to time publish the "Repository List" in a local newspaper.

2. **Properties Subject to Bid.** Any property included in the "Repository List" may be the subject of a sealed written purchase offer submitted to the Bureau, and the Bureau will receive all sealed written purchase offers submitted to it in accordance with the herein rules and regulations.

3. **Form and Content of a Sealed Written Purchase Offer.** The following are required for all offers to purchase submitted to the Bureau:

   a. An offer to purchase a property in the "Repository List" must be in writing and in a sealed envelope.

   b. The offer shall contain:

      i. the Parcel number of the property;
      ii. the dollar amount of the offer; and
      iii. the name(s), address(es), and telephone number(s) of the person(s) who will receive title to the Parcel. If the property is to be held by more than one person, the offer must also include information as to how the property is to be held. If no information is contained in the offer as to titling of the deed for multiple tenants, all individuals and/or entities shall hold title as tenants in common.

   c. A certified check, cashier's check or money order payable to the "Tax Claim Bureau of Mifflin County" and in the amount of the offer must be placed in the sealed envelope and accompany the written offer ("Offer Money").

   d. The face of the sealed envelope shall be marked: "Written Offer to Tax Claim Bureau of Mifflin County to Purchase" with the parcel number of the subject property identified thereunder. By example, if a prospective buyer was submitting an offer on Parcel No. 12 ,12-0999, the face of the envelope would read as follows:

      Written Offer to Tax Claim Bureau of Mifflin County To Purchase
      Parcel No. 12 ,12-0999

4. **Delivery Method.** Delivery of all written offers to purchase shall be made as follows:

   a. Unless a different method of delivery is authorized by the Bureau, the sealed envelope containing the purchase offer shall be delivered by hand to the Bureau.

b. The date and time when the sealed envelope was delivered to and received by the Bureau will be stamped on the envelope at the time of receipt, and the envelope will be signed by the Bureau staff member who received the envelope.

c. A receipt showing the date and time when the sealed envelope was received, and showing the name of the Bureau staff member who received the envelope, will be given to the individual who had delivered the envelope. The receipt may be a photocopy of the envelope showing the date and time stamp and the signature of the Bureau staff member who received the envelope.

5. **Open Offering Period.** The sealed envelope first received by the Bureau for a particular Parcel shall commence a ten (10) calendar-day period within which other sealed written purchase offers for the subject parcel (if any be made) will be received by the Bureau ("Open Offering Period"). The Open Offering Period shall start on the first calendar day after the day the sealed envelope is first received by the Bureau for the subject parcel.

> **Example**: The sealed envelope is received by the Bureau on Wednesday, May 20, 2020. The Open Offering Period would begin on Thursday, May 21, 2020 and end on Saturday, May 30, 2020.

During the "Open Offering Period," the Bureau will receive other sealed written purchase offers for the subject parcel. Each of these offers must comply with all provisions of these rules and regulations. Notwithstanding the foregoing, the Bureau shall have no duty to the taxing authorities to advertise, invite or otherwise solicit, and shall play no role in advertising, inviting or otherwise soliciting, sealed written purchase offers during the "Open Offering Period".

6. **Opening of Bids.** On the first business day after the tenth and final day of the "Open Offering Period", all sealed envelopes as were received by the Bureau for the subject parcel will be opened at the same time by the Bureau. The Bureau will identify the highest purchase offer received and mark the subject parcel on the "Repository List" as "Offer Pending Approval".

7. **Notification of Highest Bidder.** Upon determination of the highest written purchase offer, the Bureau shall notify the offeror of said highest bid in writing that its written purchase offer for the subject parcel was the highest purchase offer received and must be accepted by all local taxing authorities of the subject parcel prior to conveyance of the subject property.

8. **Notification of Taxing Authorities.** Promptly after the Bureau has identified the highest bidder for a subject property as provided under Paragraph 6, the Bureau will give written notice of the offer to the subject local taxing authorities by regular mail. The taxing authorities will be given forty-five (45) calendar days from the date of mailing to respond, in writing, to the Bureau as to whether the taxing authority approves or disapproves the offer. If a taxing authority does not respond within the time given, the taxing authority shall be deemed conclusively to have approved the offer.

9. **Approval of Offer.** If the offer is approved by all three (3) local taxing authorities, the sale will be final. After approval of the offer by the last of the three (3) local taxing authorities, the Bureau shall notify the successful offeror of all additional costs needed to complete the conveyance, including, but not limited to: (a) recording costs, (b) transfer costs, and (c) other costs as needed and determined by the Bureau (collectively "Additional Costs"). The successful offeror shall have fourteen (14) calendar days to deliver a certified check, cashier's check or money order payable to the "Tax Claim Bureau of Mifflin County" for the Additional Costs. In the event the successful offeror fails to provide payment as required herein, the successful offeror shall forfeit his or her Offer Money and the subject parcel will return to the "Repository List" and be subject to bidding.

10. **Rejection of Offer.** If any taxing authority rejects the offer, the offeror will be notified by United States first class mail, postage prepaid. This notice shall include the return of all Offer Money. The property will remain on the "Repository List" and be subject to bidding.

11. **Certification of No Delinquent Real Estate Taxes.**

a. Pursuant to The Real Estate Tax Sale Law (72 P.S. § 5860.619A, as amended), within twenty (20) days following acceptance of a bid to purchase a property from the "Repository List" hereunder, a successful offeror, or all successful offerors if multiple parties were included in the original written purchase offer, shall be required to provide a notarized certification to the Bureau to certify that all successful offerors, individually and not collectively:

i. are not delinquent in paying real estate taxes owed to any of the taxing districts where the subject property is located; and

ii. do not have any municipal utility bills that are more than one year outstanding; and

iii. are not offering for or acting as an agent for a person who is barred from participating in a sale pursuant to The Real Estate Tax Sale Law, as amended.

b. As used in this paragraph 11, the following terms shall have the following meanings:

i. "Certification" shall mean proof via receipts of paid real estate taxes and municipal utility bills within the jurisdiction or a notarized affidavit by all successful offerors, individually and not collectively, evidencing payment of such real estate taxes and municipal utility bills.

ii. "Municipal Utility Bills" shall mean bills for services provided by a utility which is wholly owned and operated by a municipality or municipal authority. The term shall include, but not be limited to, water, sewer, and solid waste disposal utility bills.

iii. "Municipality" refers to any county, city, borough, incorporated town, township, home rule municipality, optional plan municipality, optional charter municipality or any similar general purpose unit of government which may be authorized by statute.

iv. "Person" includes a corporation; partnership; limited liability company; business trust; other association; government entity, other than the Commonwealth; estate; trust; foundation; or natural person.

In the event that all successful offerors, individually and not collectively, are unable to provide the necessary certification required herein or the certification is determined by the Bureau to be false, the offer shall be rejected. The offeror shall be notified of the rejection, and the Offer Money shall be returned by United States first class mail, postage prepaid, forthwith. The subject parcel will return to the "Repository List" and be subject to bidding.

12. **Deed.** A deed shall be prepared and recorded pursuant to Real Estate Tax Sale Law as amended. Titling of the deed shall be as follows, with no exceptions:

a. If the original written offer to purchase was made by one individual or one entity, the Deed shall be titled in that name only.

b. If the original written offer to purchase was made by multiple individuals and/or entities, the Deed will be titled according to the instructions provided in the original written offer.

c. If the original written offer to purchase was made by multiple individuals and/or entities but contained no instructions on titling of the deed, all individuals and/or entities in the original written offer to purchase will be titled as tenants in common for purposes of the deed.

13. **Finality of Sales.** All sales of property from the Repository List are final.

14. **Miscellaneous Provisions.**

a. Use of words or terms. As used within these rules and regulations promulgated above, the words "shall" and "must" are always mandatory and not merely permissive.